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BY FACSIMILE AND MAIL**SO ORDERED**

Hon. George B. Daniels
United States District Jud
Southern District of New York
500 Pearl Street
New York, NY 10005

George B. Daniels
HON. GEORGE B. DANIELS
MAY 28 2008

**Re: United States Securities and Exchange Commission v.
Marshall, Tucker and Larson**

08cv2527

Dear Judge Daniels:

We represent Mark Larson in connection with the above-referenced matter. We write on behalf of all of the Defendants to respectfully request an extension of the Defendants' time to answer, move or otherwise respond to Plaintiff's Complaint from May 27, 2008 to June 13, 2008. This is the Defendants' first request for an extension, and the Plaintiff has consented to this request.

Accordingly, we respectfully request that the time within which the Defendants may answer, move, or otherwise respond with respect to the Plaintiffs' Complaint be extended to June 13, 2008.

Respectfully submitted,

Celia Cohen / RMO
Steven G. Kobre
Andrew C. Lourie
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212-488-1200

cc: Carl A. Tibbetts, Esq. (via facsimile)
Lawrence Iason, Esq. (via facsimile)
Robert J. Jossen, Esq. (via facsimile)

SO ORDERED:

Hon. George B. Daniels